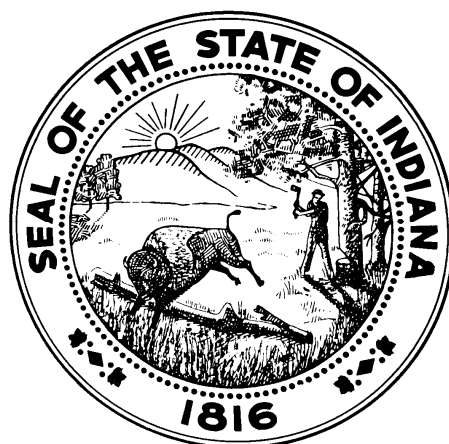


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COLUMBIA TOWNSHIP
GIBSON COUNTY, INDIANA
January 1, 2006 to December 31, 2007



FILED
02/10/2009

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OFFICIALS

Office

Official

Term

Trustee

Karen Rowe

01-01-03 to 12-31-10

Chairman of the
Township Board

Roger Myers
Robert Buttrum

01-01-06 to 12-31-06
01-01-07 to 12-31-08



STATE OF INDIANA

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STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF COLUMBIA TOWNSHIP, GIBSON COUNTY, INDIANA

We have examined the financial information presented herein of Columbia Township (Township), for the period of January 1, 2006 to December 31, 2007. The Township's management is responsible for the financial information presented herein. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the financial information presented herein and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the financial information referred to above presents fairly, in all material respects, the financial information of the Township for the years ended December 31, 2006 and 2007, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 11, 2008

COLUMBIA TOWNSHIP, GIBSON COUNTY
SCHEDULES OF RECEIPTS, DISBURSEMENTS, AND CASH AND INVESTMENT BALANCES
ALL GOVERNMENTAL FUND TYPES
As Of And For The Years Ended December 31, 2006 And 2007

	Cash and Investments 01-01-06	Receipts	Disbursements	Cash and Investments 12-31-06
Governmental Funds:				
Township	\$ 52,394	\$ 36,983	\$ 27,951	\$ 61,426
Dog	384	-	384	-
Township Assistance	34,290	18,590	12,020	40,860
Firefighting	98,521	45,694	29,048	115,167
Park and Recreation	1,718	1,357	1,000	2,075
Fire Grant	6,867	-	6,450	417
Fire Donation	1,000	600	-	1,600
Totals	<u>\$ 195,174</u>	<u>\$ 103,224</u>	<u>\$ 76,853</u>	<u>\$ 221,545</u>

	Cash and Investments 01-01-07	Receipts	Disbursements	Cash and Investments 12-31-07
Governmental Funds:				
Township	\$ 61,426	\$ 37,173	\$ 28,959	\$ 69,640
Township Assistance	40,860	18,550	15,750	43,660
Firefighting	115,167	48,210	31,472	131,905
Park and Recreation	2,075	1,285	1,000	2,360
Fire Grant	417	-	417	-
Fire Donation	1,600	5,250	-	6,850
Totals	<u>\$ 221,545</u>	<u>\$ 110,468</u>	<u>\$ 77,598</u>	<u>\$ 254,415</u>

The accompanying notes are an integral part of the financial information.

COLUMBIA TOWNSHIP, GIBSON COUNTY
NOTES TO FINANCIAL INFORMATION

Note 1. Introduction

The Township was established under the laws of the State of Indiana. The Township provides the following services: public safety, health and social services, culture and recreation, and general administrative services.

Note 2. Fund Accounting

The Township uses funds to report on its cash and investments and the results of its operations on a cash basis. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Note 3. Budgets

The operating budget is initially prepared and approved at the local level. In addition, funds for which property taxes are levied are subject to final approval by the Indiana Department of Local Government Finance.

Note 4. Property Taxes

Property taxes levied are collected by the County Treasurer and are distributed to the Township in June and December. State statute (IC 6-1.1-17-16) requires the Indiana Department of Local Government Finance to establish property tax rates and levies by February 15. These rates were based upon the preceding year's March 1 (lien date) assessed valuations adjusted for various tax credits. Taxable property is assessed at 100% of the true tax value (determined in accordance with rules and regulations adopted by the Indiana Department of Local Government Finance). Taxes may be paid in two equal installments which become delinquent if not paid by May 10 and November 10, respectively. All property taxes collected by the County Treasurer and available for distribution were distributed to the Township on or prior to December 31 of the year collected.

Note 5. Deposits and Investments

Deposits, made in accordance with Indiana Code 5-13, with financial institutions in the State of Indiana at year end were entirely insured by the Federal Depository Insurance Corporation or by the Indiana Public Deposit Insurance Fund. This includes any deposit accounts issued or offered by a qualifying financial institution.

State statute (IC 5-13-9) authorizes the Township to invest in securities including, but not limited to, federal government securities, repurchase agreements, and certain money market mutual funds. Certain other statutory restrictions apply to all investments made by local governmental units.

Note 6. Subsequent Event

The Township received a grant in 2008 for a fire truck.

COLUMBIA TOWNSHIP, GIBSON COUNTY EXAMINATION RESULTS AND COMMENTS

DEPOSIT OF PUBLIC FUNDS

The Trustee was not always making deposits on or before the first and fifteenth day of the month.

Indiana Code 5-13-6-1(c) states in part: "The public funds collected by township trustees shall be deposited in the designated depository on or before the first and fifteenth day of each month."

COMPENSATION AND BENEFITS

A Resolution Recommending Salaries of Township Officials and Employees (Township Form 17) was not adopted by the Township Board. Also, no evidence was found in the Board minutes of salary approval.

All compensation and benefits paid to officials and employees must be included in the labor contract, salary ordinance, resolution or salary schedule adopted by the governing body unless otherwise authorized by statute. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 17)

FIREFIGHTING CONTRACTS

Supporting documentation, agreements or contracts for firefighting services provided by the Volunteer Fire Department were not presented for examination.

Payments made or received for contractual services should be supported by a written contract. Each governmental unit is responsible for complying with the provisions of its contracts. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

DISBURSEMENT DOCUMENTATION

Payments were observed which did not contain adequate supporting documentation such as receipts, and invoices. A similar comment was contained in the prior report.

Due to the lack of supporting information, the validity and accountability for some monies disbursed could not be established.

Supporting documentation such as receipts, canceled checks, tickets, invoices, bills, contracts, and other public records must be available for audit to provide supporting information for the validity and accountability of monies disbursed. Payments without supporting documentation may be the personal obligation of the responsible official or employee. (Accounting and Uniform Compliance Guidelines Manual for Townships, Chapter 13)

COLUMBIA TOWNSHIP, GIBSON COUNTY
EXIT CONFERENCE

The contents of this report were discussed on December 18, 2008, with Karen Rowe, Trustee.